ATTACHMENT 1 USAC DECISIONS



Universal Service Administrative Company

Billing and Collections Department 1-888-641-8722

January 31, 2006

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New Cingular Wireless Services, Inc. CONSOLIDATED 5565 Glenridge Connector IL, GA, 30342

RE: Contributor Revenue Audit- New Cingular Wireless Services, Inc. CONSOLIDATED, Filer ID: 805769

Dear Linda Fisher:

USAC's Internal Audit Division (IAD) has completed the audit of New Cingular Wireless Services, Inc. CONSOLIDATED Filer ID:805769 filed FCC Form 499-A – Telecommunications Reporting Worksheet for 2001 16. The audit final report detailing the findings was sent by IAD in a separate package. As a result of the audit findings, we have determined that New Cingular Wireless Services, Inc. CONSOLIDATED revenues are inaccurately reported on the FCC Form 499-A(s) presently on file for the years 2001. Accordingly, New Cingular Wireless Services, Inc. CONSOLIDATE must revise its FCC 499-A revenue reports for these years.

The required FCC Form 499-A revisions must be received by USAC no later than 60 days from the date of this letter. I lease attach a cover letter to the Form 499-A revisions that reference the audit performed by USAC IAD, and mail your forms to:

USAC

Attn: FCC Form 499 Data Collection Agent 2000 L Street, N.W. Suite 200 Washington, DC 20036

USAC will review the submitted Form (s) under the regular Form 499 revision process. USAC will process New Cingular Wireless Services, Inc. CONSOLIDATED revised Form(s) and apply the appropriate contribution adjustment during the first quarter following any accepted form revision.

¹⁶ Pursuant to 47 C.F.R. §§ 54.707, 54.711(a).

All billed contributions must be paid by the invoice due date to avoid late payment fees and Red Light action.¹⁷ Billed contributions over 90 days delinquent are subject to the Debt Collection Improvement Act (DCIA), ¹⁸ and will be transferred to the FCC for further collection.

In accordance with 47 C.F.R. Sections 54.719(c) and 54.720(a), New Cingular Wireless Services, Inc. CONSOLIDATED may appeal this action and the audit findings on which it is based. You may send your written appeal and supporting documentation to the Federal Communications Commission (FCC) at:

Federal Communications Commission Office of the Secretary 445 12th Street, SW, Room TW-A325 Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC: "Docket Nos. 96-45 and 97-21." To ensure your appeal receives proper consideration by the FCC, we strongly recommend that, before you submit your appeal to the FCC, you carefully review the requirements set forth in 47 C.F.R. § 54.721.

Should you have any questions, please contact USAC at (888) 641-8722

Sincerely, **USAC Billing and Collections** Financial Analyst: Chang-Hua Chen



cc: Amy Qiao

¹⁷ Amendment of Parts 0 and 1 of the Commission's Rules; Implementation of the Debt Collection and Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors, Report and Order, MD Docket No. 02-339, FCC 04-72, at ¶ 4 (rel. April 13, 2004) (Red Light Rule Order).

18 Debt Collection Improvement Act of 1996, Pub. L. No. 104-134, 110 Stat. 1321, 1358 (1996).



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New Cingular Wireless Services, Inc. CONSOLIDATED 5565 Glenridge Connector IL, GA, 30342

RE: Contributor Revenue Audit-New Cingular Wireless Services, Inc. CONSOLIDATED, Filer ID: 804480

Dear Linda Fisher.

USAC's Internal Audit Division (IAD) has completed the audit of New Cingular Wireless Services, Inc. CONSOLIDATED Filer ID:804480 filed FCC Form 499-A — Telecommunications Reporting Worksheet for 2001¹⁹. The audit final report detailing the findings was sent by IAD in a separate package. As a result of the audit findings, we have determined that New Cingular Wireless Services, Inc. CONSOLIDATED revenues are inaccurately reported on the FCC Form 499-A(s) presently on file for the years 2001. Accordingly, New Cingular Wireless Services, Inc. CONSOLIDATED must revise its FCC 499-A revenue reports for these years.

The required FCC Form 499-A revisions must be received by USAC no later than 60 days from the date of this letter. Please attach a cover letter to the Form 499-A revisions that reference the audit performed by USAC IAD, and mail your forms to:

USAC Attn: FCC Form 499 Data Collection Agent 2000 L Street, N.W. Suite 200 Washington, DC 20036

USAC will review the submitted Form (s) under the regular Form 499 revision process. USAC will process New Cingular Wireless Services, Inc. CONSOLIDATED revised Form(s) and apply the appropriate contribution adjustment during the first quarter following any accepted form revision.

¹⁹ Pursuant to 47 C.F.R. §§ 54.707, 54.711(a).

All billed contributions must be paid by the invoice due date to avoid late payment fees and Red Light action.²⁰ Billed contributions over 90 days delinquent are subject to the Debt Collection Improvement Act (DCIA),21 and will be transferred to the FCC for further collection.

In accordance with 47 C.F.R. Sections 54.719(c) and 54.720(a), New Cingular Wireless Services, Inc. CONSOLIDATED may appeal this action and the audit findings on which it is based. You may send your written appeal and supporting documentation to the Federal Communications Commission (FCC) at:

Federal Communications Commission Office of the Secretary 445 12th Street, SW, Room TW-A325 Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC: "Docket Nos. 96-45 and 97-21." To ensure your appeal receives proper consideration by the FCC, we strongly recommend that, before you submit your appeal to the FCC, you carefully review the requirements set forth in 47 C.F.R. § 54.721.

Should you have any questions, please contact USAC at (888) 641-8722

Sincerely, USAC Billing and Collections Financial Analyst: Chang-Hua Chen



cc: Amy Qiao

Debt Collection Improvement Act of 1996, Pub. L. No. 104-134, 110 Stat. 1321, 1358 (1996).

²⁰ Amendment of Parts 0 and 1 of the Commission's Rules; Implementation of the Debt Collection and Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors, Report and Order, MD Docket No. 02-339, FCC 04-72, et ¶ 4 (rel. April 13, 2004) (Red Light Rule Order).